DUAL DURABLE POWER OF ATTORNEY

KNOW ALL MEN by these presents, that I, <u>James Dennis Scott</u>, <u>Jr</u>. of DeSoto County, Mississippi, have constituted and appointed and by these presents do make, constitute and appoint James Dennis Scott, Sr. and/or Corrine Scott as my true and lawful attorney for me and in my name, place and stead to ask, demand, sue for, collect and receive all sums of money, dividends, interest, payments on account of debts and legacies and all property now due or which may hereafter become due and owing to me, and give good and valid receipts and discharges for such payment; to sell, assign and transfers stocks and bonds and securities standing in my name and belonging to me; to buy and sell securities of all kinds in my name and for my account and at such prices as shall seem good to them; to sign, execute, acknowledge and deliver in my name all transfers and assignments of securities for such loans if in the judgment of my attorneys such action should be necessary; to consent in my name to reorganizations and mergers, and to the exchange of securities for new securities; to manage real property, to sell convey and mortgage realty, and to foreclose mortgages, and to take title of property in my name if they think proper, to execute, acknowledge and deliver deeds of real property, mortgages, releases, satisfactions and other instruments relating to realty, which they consider necessary; to place and effect insurance; to do business with banks, and particularly to endorse all checks and drafts made payable to my order and collect the proceeds; to sign in my name checks on all accounts standing in my name, and to withdraw funds from said accounts, to open accounts in my name or their names as my

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attorneys in fact; to make such payments and expenditures as may be necessary in connection with any of the foregoing matters or with the administration of my affairs; to retain counsel and attorneys on my behalf to appear for me in all actions and proceedings to which I may be a part in the Courts of Mississippi or any other state in the United States, or in the United States Courts, to commence actions and proceedings in my name if necessary; to sign and verify in my name all complaints, petitions, answers and other pleadings of every description; to represent me in all income matters before all officers or the income tax bureau, to make and verify income tax returns, claims for refund, requests for extension of time, and consents in my name, to execute petitions to the Board of tax appeals and to cause me to be represented in such proceedings hereby giving and granting to my said attorneys full power and authority to do and perform all and every act and things whatsoever necessary to be done in the premises, as fully to all extents and purposes as I might or could do if personally present with full power of substitution and revocation, hereby ratifying and confirming all that my said attorneys may do pursuant to this power.

This Dual Durable Power of Attorney shall not be affected by the subsequent disability or incompetence of the principal or lapse of time. Mississippi Code Annotated §87-3-105 - §87-3-107.

WITNESS MY SIGNATURE, this the 22 day of July , 2004

James Clanis Scott, JR

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STATE OF MISSISSIPPI COUNTY OF DESOTO

PERSONALLY APPEARED before me, the undersigned authority in and for said county and state, the within named James Dennis Scott, Jr. who acknowledged that he signed and delivered the above and foregoing Dual Durable Power of Attorney on the day and year therein mentioned as his free and voluntary act and deed and for the purposes therein expressed.

GIVEN UNDER MY HAND and official seal of office, this the 22 day of

, 2004.

My Commission Expires: NOTARY PUBLIC STATE OF MISSISSIPPI AT LARGE MY COMMISSION EXPIRES: Feb 9, 2007 BONDED THRU NOTARY PUBLIC UNDERWRITERS

PREPARED BY:

MYERS GRAVES, PLLC 140 W. CENTER STREET HERNANDO, MS 38632 (662) 429-1994

STATE MS.-DESOTO CO.

Jul 22 | 29 PM '04

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